ABSTRACT OF THE DISCLOSURE

A combined stripe of a magnetoresistive (MR) film and domain control stripe layers can be formed below a photoresist film on the surface of a substratum. An insulating base layer is then formed to extend over the surface of the substratum. The insulating base layer is allowed to cover over the photoresist film, the magnetoresistive film and the domain control stripe layers on the substratum. When the photoresist film is removed, the insulating base layer remains on the substratum. The insulating base layer keeps contacting the side surface of the magnetoresistive film. The magnetoresistive film can be kept covered with the insulating base layer at the side surface during a subsequent etching process. Any chemical reaction can be avoided between the magnetoresistive film and the etching gas employed in the etching process. The resulting magnetoresistive head element is allowed to exhibit an ideal characteristic in the magnetoresistive effect.